

EICHEN & DIMEGLIO, P.C.

1 Dupont Street, Suite 203

Plainview, NY 11803

Telephone: (516) 576-3333

Facsimile: (516) 576-3342

Sal DiMeglio, Partner

Kathleen Gaye, Senior Manager

*Accountants to the Debtor and Debtor-in-Possession***UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
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**SUMMARY OF THIRD INTERIM AND FINAL APPLICATION OF EICHEN &
DIMEGLIO, P.C., ACCOUNTANTS TO THE DEBTOR AND DEBTOR IN
POSSESSION, PURSUANT TO UNITED STATES TRUSTEE
GUIDELINES FOR REVIEWING APPLICATIONS FILED UNDER 11 U.S.C. § 330 FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES**

Name of Applicant:	Eichen & DiMeglio, P.C.
Role in This Case:	Accountants to the Debtor and Debtor in Possession
Petition Date:	November 29, 2016
Retention Date:	November 29, 2016
Date of Order Approving Employment:	January 13, 2017
Period for Which Compensation and Reimbursement is Sought:	Third Interim Application Period (October 1, 2017 to May 31, 2018)
	Representation Period (November 29, 2016 to May 31, 2018)

Compensation Sought as Actual, Reasonable, and Necessary for Third Interim Application Period:	\$22,000.00
Reimbursement of Expenses Sought as Actual, Reasonable and Necessary During Third Interim Application Period:	\$487.76
Number of Hours of Work Performed During Third Interim Application Period:	111.10
Blended Hourly Rate During Third Interim Application Period:	\$198.02
Compensation Sought in this Third Interim Application Already Paid Pursuant to a Monthly Compensation Order But Not Yet Allowed:	\$17,600.00
Expenses Sought in this Third Interim Application Already Paid Pursuant to a Monthly Compensation Order But Not Yet Allowed:	\$487.76
Compensation Sought as Actual, Reasonable, and Necessary for Representation Period:	\$78,707.00
Reimbursement of Expenses Sought as Actual, Reasonable and Necessary for Representation Period:	\$1,514.35
Number of Hours of Work Performed During Representation Period:	319.70
Blended Hourly Rate During Representation Period:	\$246.19
PRIOR APPLICATIONS	
<i>First Application for Period of November 29, 2016 through March 31, 2017</i>	
Total Fees Requested:	\$36,157.00

Total Fees Awarded and Paid on Interim Basis:	\$28,925.60
Total Fees Outstanding from Period:	\$0.00
Total Expenses Requested:	\$541.22
Total Expenses Paid:	\$541.22
<i>Second Application for Period of April 1, 2017 through September 30, 2017</i>	
Total Fees Requested:	\$20,550.00
Total Fees Awarded and Paid on Interim Basis:	\$16,440.00
Total Fees Outstanding from Period:	\$4,110.00
Total Fees Paid for First Interim Holdback:	\$7,231.40 ¹
Total Expenses Requested:	\$485.37
Total Expenses Paid:	\$485.37
Are any rates higher than those approved or disclosed at retention?	No.

This is an: ☐ interim ☒ final application.

¹ As part of the second interim fee application order, the Court allowed the Debtor to pay E&D the 20% holdback on the fees on account of E&D's first interim fee application [Docket No. 456].

**THIRD INTERIM AND FINAL APPLICATION OF EICHEN & DIMEGLIO, P.C.,
ACCOUNTANTS TO THE DEBTOR AND DEBTOR IN POSSESSION**

**Fees by Professional
Third Interim Application Period**

Name of Accountant	Position/ Experience	Hourly Rate	Total Hours	Total Compensation
Sal DiMeglio, Equity Partner	Equity Partner formed E&D in 1992	\$375	10.00	\$ 3,750.00
Kathleen Gaye, Senior Manager	Senior Manager since March 1993	\$280	101.10	\$ 28,308.00
Subtotal			111.10	\$ 32,058.00
	Less: Discount to arrive at agreed-upon fees			\$ (10,058.00)
	Totals	\$198.02 (Blended Hourly Rate)	111.10	\$ 22,000.00

**Fees by Professional
Representation Period**

Name of Accountant	Position/ Experience	Hourly Rate	Total Hours	Total Compensation
Sal DiMeglio, Equity Partner	Equity Partner formed E&D in 1992	\$375	38.30	\$ 14,362.50
Kathleen Gaye, Senior Manager	Senior Manager since March 1993	\$280	281.40	\$ 78,792.00
Subtotal			319.70	\$ 93,154.50
	Less: Discount to arrive at agreed-upon fees			\$ (14,447.50)
	Totals	\$246.19 (Blended Hourly Rate)	319.70	\$ 78,707.00

**THIRD INTERIM AND FINAL APPLICATION OF EICHEN & DIMEGLIO, P.C.,
ACCOUNTANTS TO THE DEBTOR AND DEBTOR IN POSSESSION**

**Fees by Project Category
Third Interim Application Period**

Billing Category	Total Hours	Total Compensation
2017 Final Audit of Dowling 403(b) Plan	64.70	\$ 15,000.00
Assisting with Other Matters Related to the Termination and Wind Down of Dowling 403(b) Plan	46.40	\$ 7,000.00
TOTAL:	111.10	\$ 22,000.00

**Fees by Project Category
Representation Period**

Billing Category	Total Hours	Total Compensation
2015 Audit of Dowling 403(b) Plan	58.20	\$ 15,000.00
2016 Audit of Dowling 403(b) Plan	59.70	\$ 15,000.00
2017 Final Audit of Dowling 403(b) Plan	73.00	\$ 17,438.00
Assisting with Other Matters Related to the Termination and Wind Down of Dowling 403(b) Plan	128.80	\$ 31,269.00
TOTAL:	319.70	\$ 78,707.00

**THIRD INTERIM AND FINAL APPLICATION OF EICHEN & DIMEGLIO,
P.C., ACCOUNTANTS TO THE DEBTOR AND DEBTOR IN POSSESSION**

**Expenses
Third Interim Application Period**

Disbursements	Amount
Mileage reimbursement	\$21.40
Photocopies	\$87.00
UPS express delivery	\$379.36
Total Disbursements	\$487.76

**Expenses
Representation Period**

Disbursements	Amount
Mileage reimbursement	\$92.02
Photocopies	\$645.20
UPS express delivery	\$777.13
Total Disbursements	\$1,514.35

**THIRD INTERIM AND FINAL APPLICATION OF EICHEN & DIMEGLIO,
P.C., ACCOUNTANTS TO THE DEBTOR AND DEBTOR IN POSSESSION**

Monthly Fee Statements Filed During Third Interim Application Period

#	Date Filed	Period Covered	Requested		Paid	
			Fees	Expenses	Fees	Expenses
4	1/30/2018	10/1/17-1/31/18	\$22,000.00	\$487.76	\$17,600.00	\$487.76
		TOTAL	\$22,000.00	\$487.76	\$17,600.00	\$487.76

EICHEN & DIMEGLIO, P.C.

1 Dupont Street, Suite 203
 Plainview, NY 11803
 Telephone: (516) 576-3333
 Facsimile: (516) 576-3342
 Sal DiMeglio, Partner
 Kathleen Gaye, Senior Manager

Accountants to the Debtor and Debtor-in-Possession

**UNITED STATES BANKRUPTCY COURT
 EASTERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
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**THIRD INTERIM AND FINAL APPLICATION OF EICHEN
 & DIMEGLIO, P.C., ACCOUNTANTS TO THE DEBTOR AND
 DEBTOR IN POSSESSION, PURSUANT TO UNITED STATES TRUSTEE
 GUIDELINES FOR REVIEWING APPLICATIONS FILED UNDER 11 U.S.C. § 330
FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES**

**TO THE HONORABLE ROBERT E. GROSSMAN,
 UNITED STATES BANKRUPTCY JUDGE:**

Eichen & DiMeglio, P.C. (“E&D”), accountants to Dowling College, debtor and debtor-in-possession in the above-captioned chapter 11 case (the “Chapter 11 Case”), as and for its application (“Application”) for a third interim and final allowance of compensation for services rendered and reimbursement of expenses, pursuant to 11 U.S.C. §§ 330(a) and 331, and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), respectfully sets forth and represents as follows:

INTRODUCTION

1. This application is respectfully submitted by E&D for a third and final allowance of compensation and reimbursement of expenses for all services rendered to the Debtor from October 1, 2017 through May 31, 2018 (the “Third Interim Compensation Period”), as follows:

Total Fees Requested for the Third Interim Compensation Period:	\$22,000.00
Total Expenses Requested for the Third Interim Compensation Period:	<u>\$487.76</u>
Total Sought:	\$22,487.76

2. In addition, E&D seeks allowance, on a final basis, of compensation for professional services rendered to the Debtor and for reimbursement of actual and necessary costs and expenses incurred in connection with E&D’s representation of the Debtor during the period from November 29, 2016 through May 31, 2018 (the “Representation Period”).

3. During the Third Interim Compensation Period, E&D committed a total of 111.10 hours of professional time, resulting in an average hourly billing rate of \$198.02. Copies of the detailed accountant time records for the Third Interim Compensation Period are annexed hereto as **Exhibit B.**

4. During the Third Interim Compensation Period, E&D advanced \$487.76 for expenses for which it seeks reimbursement.

5. Annexed hereto as **Exhibit C** is the certification of Sal DiMeglio.

JURISDICTION

6. This Court has jurisdiction over this Application by virtue of 28 U.S.C. §§ 157(a) and (b), and 1334(b), and the Administrative Order No. 264 titled “In the Matter of The Referral of Matters to the Bankruptcy Judges” of the United States District Court for the Eastern District of New York (Weinstein, C.J.) dated August 28, 1986.

7. Venue is proper in this district pursuant to 28 U.S.C. § 1409(a) because this proceeding arises in a case under the Bankruptcy Code pending in this district.

BACKGROUND

8. On November 29, 2016 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Eastern District of New York (the or this “Court”).

9. On December 23, 2016, an application to employ E&D as accountants for the Debtor was filed (the “E&D Retention Application”) [Docket No. 126]. The E&D Retention Application was granted by order of the Court dated January 13, 2017 and the retention was approved *nunc pro tunc* to the Petition Date (the E&D Retention Order) [Docket No. 165]. A copy of the E&D Retention Order is annexed hereto as **Exhibit A**.

10. On December 21, 2016, the Court entered the *Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* (the “Interim Compensation Order”) [Docket No. 117].

11. In accordance with the Interim Compensation Order, E&D submitted fee statements seeking interim compensation and reimbursement of expenses. During the Third Interim Compensation Period, E&D submitted the following fee statement:

- (a) On January 30, 2018, pursuant to the Interim Compensation Order, E&D served its fourth fee statement for the period from October 1, 2017 to January 31, 2018 (the “Fourth Fee Statement”). The Fourth Fee Statement sought (i) an allowance of \$22,000.00 as compensation for services rendered and (ii) the reimbursement of \$487.76 in expenses. As of the date hereof, E&D has received a total of \$17,600.00, which represents payment for (i) 80% of E&D’s fees and (ii) 100% of the expenses incurred pursuant to the Fourth Fee Statement.

12. E&D has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in these cases. No promises have been received by E&D as to compensation in connection with this Chapter 11 Case other than in accordance with the provisions of the Bankruptcy Code.

SUMMARY OF SERVICES RENDERED

13. In conformity with the United States Trustee Guidelines For Reviewing Applications For Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, dated January 30, 1996 (the “U.S. Trustee Guidelines”) E&D has segregated its time entries during the Third Interim Compensation Period into the following project categories, which correspond to the major tasks undertaken by E&D during the same period:

- A. 2017 Audit of Dowling 403(b) Plan
- B. Assisting with Other Matters Related to the Termination and Wind Down of Dowling 403(b) Plan

14. In this section of the Application, E&D describes, in summary fashion, the services performed during the Third Interim Compensation Period by project category.

A. 2017 Audit of Dowling 403(b) Plan

15. The “2017 Audit of Dowling 403(b) Plan” project category includes time charges by E&D in relation to time spent performing the final audit for the period from January 1, 2017 to July 31, 2017. During the Third Interim Compensation Period, E&D completed the 2017 audit, issued the audited financial statements for the period from January 1, 2017 to July 31, 2017 for the Dowling College Defined Contribution Retirement Plan (the “Dowling 403(b) Plan”), and on February 9, 2018, the Debtor electronically filed the 2017 final Form 5500 which included such

audited financial statements as a required attachment under the Employee Retirement Income Security Act of 1974 (“ERISA”).

16. A total of 64.70 hours amounting to \$15,000.00 in fees were incurred by E&D during the Third Interim Compensation Period, and such amount included a discount of \$3,752.50 for this project category.

B. Assisting with Other Matters Relating to the Termination and Wind Down of Dowling 403(b) Plan

17. The “Assisting with Other Matters Relating to the Termination and Wind Down of Dowling 403(b) Plan” project category encompasses activities related to the termination of the Dowling 403(b) Plan and the activities which resulted in the distribution of all of its assets to its participants in accordance with ERISA. A formal termination resolution was adopted by the Dowling College Board of Trustees on March 30, 2017 and the transfer of remaining assets to individual annuity accounts, resulting in the complete distribution of assets from the Dowling 403(b) Plan, took place on July 31, 2017.

18. A total of 46.40 hours amounting to \$7,000.00 in fees were incurred by E&D in connection with this project category during the Third Interim Compensation Period, and such amount included a discount of \$6,305.50 for this project category.

TIME AND DISBURSEMENT RECORDS AND STAFFING

19. The services performed by E&D for and on behalf of the Debtor in connection with the above matters during the Third Interim Compensation Period are detailed and itemized in full in the time and disbursement logs annexed hereto as **Exhibit B**.

20. The persons at E&D that assisted the Debtor on the above matters during the Third Interim Compensation Period are as follows:

a. Sal DiMeglio, CPA, is an equity partner and managing partner at E&D. Mr. DiMeglio, formerly of Deloitte & Touche, formed E&D in 1992. Mr. DiMeglio is a member of the American Institute of Certified Public Accountants (“AICPA”), as well as a member of the AICPA’s Employee Benefit Plan Audit Quality Center. Mr. DiMeglio’s rate of \$375 per hour is reasonable and such rate was Mr. DiMeglio’s normal and customary rate during the period covered by this Application.

b. Kathleen Gaye, CPA, is a senior manager employed by E&D. Ms. Gaye, formerly of Deloitte & Touche, has been employed by E&D since March 1993. Ms. Gaye is a member of the AICPA, as well as a member of the AICPA’s Employee Benefit Plan Audit Quality Center. Ms. Gaye’s rate of \$280 per hour is reasonable and such rate was Ms. Gaye’s normal and customary rate during the period covered by this Application.

21. The total fees for the services rendered in connection with this case during the Third Interim Compensation Period amounts to \$22,000.00 based upon a total of 111.10 hours. The blended hourly rate for all services provided during the Third Interim Compensation Period is \$198.02.

WHEREFORE, E&D respectfully requests that this Court enter an order (a) allowing E&D the sum of (i) \$22,000.00 as compensation for services rendered during the Third Interim Compensation Period, and (ii) \$487.76 as reimbursement for expenses incurred during the Third Interim Compensation Period; (b) allowing E&D, on a final basis, the sum of (i) \$78,707.00 for compensation for services rendered during the Representation Period, and (ii) the sum of \$1,514.35 for reimbursement of expenses incurred during the Representation Period; and (c) granting E&D such other and further relief as the Court deems just and proper.

Dated: New York, New York
June 22, 2018

EICHEN & DIMEGLIO, P.C.

By: /s/ Sal DiMeglio

Sal DiMeglio
Kathleen Gaye
1 Dupont Street, Suite 203
Plainview, New York 11803
Tel: (516) 576-3333
Fax: (516) 576-3342
Email: sal@eanddcpa.com
kathy@eanddcpa.com

Accountants to the Debtor and Debtor-in-Possession

Exhibit A

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
	:
Debtor.	:
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**ORDER AUTHORIZING THE RETENTION OF EICHEN & DIMEGLIO, P.C., AS
ACCOUNTANTS TO THE DEBTOR, *NUNC PRO TUNC* TO THE PETITION DATE**

Upon the application dated December 23, 2016 (the “Application”)¹ of Dowling College (the “Debtor”) for an order approving the retention of Eichen & DiMeglio, P.C. (“Eichen & DiMeglio”) as its accountants for the limited purpose of auditing and preparing the financial statements of the Dowling College Defined Contribution Retirement Plan for the years ended December 31, 2015 and 2016 (the “Plan”) and assisting with other matters related to the termination and wind down of the Plan, as further described in the Retention Agreement (the “Retention Agreement”) attached to the Application as Exhibit B, *nunc pro tunc* to the Petition Date, and upon the affidavit of Sal DiMeglio, sworn to on December 12, 2016 and attached to the Application as Exhibit C (the “DiMeglio Affidavit”); and it appearing that Eichen & DiMeglio is a disinterested person pursuant to Section 101(14) of title 11 of the United States Code (the “Bankruptcy Code”) and does not represent an interest adverse to the Debtor’s estate; it is

ORDERED, that the Application is granted as set forth herein; and it is further

ORDERED, that the retention of Eichen & DiMeglio as accountants to the Debtor to

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

perform all of the services set forth in the Retention Agreement on the terms set forth in the Application and the DiMeglio Affidavit is hereby approved pursuant to Section 327(a) of the Bankruptcy Code, *nunc pro tunc* to the Petition Date; and it is further

ORDERED, that the compensation to be paid to Eichen & DiMeglio shall be subject to the approval of this Court upon notice and a hearing pursuant to Sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules and such other procedures as may be fixed by order of this Court, for professional services rendered and expenses incurred by Eichen & DiMeglio; and it is further

ORDERED, that for the avoidance of doubt, all payments to Eichen & DiMeglio on account of compensation in this Chapter 11 Case shall in all respects remain subject to the terms of any documents or orders of this Court concerning debtor in possession financing or the use of cash and other collateral, including but not limited to any approved budget associated therewith, and which shall control in the event of any conflict between the relief contemplated by this Order and those materials; and it is further

ORDERED, that the Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order; and it is further

ORDERED, that if there is any inconsistency between the terms of this Order, the Application, the Retention Agreement and the DiMeglio Affidavit, the terms of this Order shall

govern.

NO OBJECTION:

WILLIAM K. HARRINGTON
UNITED STATES TRUSTEE

By: /S/ Stan Y. Yang 1/10/2017
Stan Y. Yang, Esq.
TRIAL ATTORNEY

**Dated: Central Islip, New York
January 13, 2017**



A handwritten signature in black ink, appearing to read "Robert E. Grossman".

**Robert E. Grossman
United States Bankruptcy Judge**

Exhibit B

Eichen & DiMeglio, P.C.
Information Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
Matter Description (First Line): 2017 Audit of Dowling 403(b) Plan							
10/23/2017	Kathleen Gaye	Download TIAA financial reports for period ended 9/30/17 representing subsequent period reports	Fees	0.50	0.00	280.00	140.00
10/23/2017	Kathleen Gaye	2017 audit work	Fees	1.50	0.00	280.00	420.00
10/24/2017	Kathleen Gaye	2017 audit work	Fees	4.50	0.00	280.00	1,260.00
10/26/2017	Kathleen Gaye	2017 audit work (3.1); phone call with Robert Rosenfeld re: audit status (0.5)	Fees	3.60	0.00	280.00	1,008.00
10/30/2017	Kathleen Gaye	2017 audit work	Fees	2.00	0.00	280.00	560.00
10/30/2017	Kathleen Gaye	2017 audit work	Fees	2.20	0.00	280.00	616.00
11/1/2017	Kathleen Gaye	2017 audit work and first draft of financial statements	Fees	2.50	0.00	280.00	700.00
11/3/2017	Kathleen Gaye	2017 audit work and further work on financial statement draft	Fees	3.00	0.00	280.00	840.00
11/3/2017	Sal DiMeglio	Review of first draft of financial statements	Fees	1.20	0.00	375.00	450.00
11/6/2017	Kathleen Gaye	Drafted request for legal representation and emailed to Robert Rosenfeld (0.9); foot and reference financial statement draft (0.8); 2017 audit work (3.5)	Fees	5.20	0.00	280.00	1,456.00
11/7/2017	Kathleen Gaye	2017 audit work	Fees	1.40	0.00	280.00	392.00
11/8/2017	Kathleen Gaye	2017 audit work	Fees	4.00	0.00	280.00	1,120.00

Eichen & DiMeglio, P.C.
Information Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
11/9/2017	Kathleen Gaye	Finalized audit selections for distributions, rollover contributions and other selected transactions and Submitted audit request on TIAA website (4.0); audit team meeting on status (1.5)	Fees	5.50	0.00	280.00	1,540.00
11/9/2017	Sal DiMeglio	Audit team meeting on status; interim review of workpapers	Fees	1.50	0.00	375.00	562.50
11/15/2017	Kathleen Gaye	Downloaded audit documentation support from TIAA website and began to review it	Fees	1.20	0.00	280.00	336.00
11/16/2017	Kathleen Gaye	Review of TIAA audit documentation	Fees	4.00	0.00	280.00	1,120.00
11/17/2017	Kathleen Gaye	2017 audit work including continuing review of TIAA audit documentation	Fees	1.70	0.00	280.00	476.00
11/20/2017	Kathleen Gaye	2017 audit work	Fees	2.00	0.00	280.00	560.00
11/22/2017	Kathleen Gaye	Audit team meeting to discuss financial reporting matters	Fees	1.00	0.00	280.00	280.00
11/22/2017	Sal DiMeglio	Audit team meeting to discuss financial reporting matters	Fees	1.00	0.00	375.00	375.00
11/29/2017	Kathleen Gaye	Emailed updated financial statement draft to Sal DiMeglio for review	Fees	1.20	0.00	280.00	336.00
12/1/2017	Sal DiMeglio	Review of financial statement draft	Fees	1.50	0.00	375.00	562.50
12/7/2017	Kathleen Gaye	Emailed updated financial statement draft to Robert Rosenfeld for review (1.2); emailed questions to Anne Dimola (0.2); drafted and emailed confirmation letter to Robert Rosenfeld to distribute to TIAA (1.5)	Fees	2.90	0.00	280.00	812.00
1/2/2018	Kathleen Gaye	Emailed Leib Steiger re: timing of Form 5500 being available (0.2); email Robert Rosenfeld re: audit status (0.8)	Fees	1.00	0.00	280.00	280.00
1/5/2018	Kathleen Gaye	Detailed review of Form 5500 downloaded from Deloitte Web Client Site	Fees	1.10	0.00	280.00	308.00

Eichen & DiMeglio, P.C.
Information Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
1/17/2018	Kathleen Gaye	Meeting of engagement team; email exchanges with Angelique Romero re: audit open items and TIAA ERISA team providing Certificate of Termination for the plan	Fees	3.20	0.00	280.00	896.00
1/17/2018	Sal DiMeglio	Meeting of engagement team; review	Fees	1.50	0.00	375.00	562.50
1/18/2018	Kathleen Gaye	Emailed engagement letter and management representation letter to Robert Rosenfeld for signature	Fees	0.80	0.00	280.00	224.00
1/19/2018	Kathleen Gaye	Issued audited financial statements for attachment to Form 5500 to be e-filed	Fees	2.00	0.00	280.00	560.00
Matter Description (First Line): 2017 Audit of Dowling 403(b) Plan				<u>64.70</u>			18,752.50
Discount to arrive at agreed upon fees							<u>(3,752.50)</u>
Matter Description (First Line): 2017 Audit of Dowling 403(b) Plan							<u>15,000.00</u>
Matter Description (Second Line): Assisting with Other Matters Related to Termination and Wind Down of Dowling 403(b) Plan							
10/19/2017	Kathleen Gaye	Email to Leib Steiger of Deloitte re: plan termination issues relating to Form 5500 and Form 8955-SSA	Fees	0.70	0.00	280.00	196.00
10/24/2017	Kathleen Gaye	Research Rev Ruling 2011-7 re IRS guidance to terminate 403(b) plans (1.0); email to Leib Steiger re: plan termination issues (0.5)	Fees	1.50	0.00	280.00	420.00
10/24/2017	Kathleen Gaye	Preparation of overnight mailing consisting of third monthly statement of fees and expenses (1.5); email to Stephanie Sweeney (0.2)	Fees	1.70	0.00	280.00	476.00

Eichen & DiMeglio, P.C.
Information Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
10/24/2017	Sal DiMeglio	Review of overnight mailing consisting of third monthly statement of fees and expenses	Fees	1.00	0.00	375.00	375.00
10/25/2017	Kathleen Gaye	Distribution of overnight mailing consisting of third monthly statement of fees and expenses (1.1); preparation of second interim fee application (4.8); email exchange with Stephanie Sweeney (.06)	Fees	6.50	0.00	280.00	1,820.00
10/25/2017	Sal DiMeglio	Review of second interim fee application	Fees	1.10	0.00	375.00	412.50
10/30/2017	Kathleen Gaye	Email from/to Stephanie Sweeney re: second interim fee application (.01); forwarded email to Sal and subsequent discussion (0.2)	Fees	0.30	0.00	280.00	84.00
10/30/2017	Sal DiMeglio	Forwarded email re: second interim fee application and subsequent discussion	Fees	0.20	0.00	375.00	75.00
11/6/2017	Kathleen Gaye	Email to Michael Connors at Smith Downey re: plan termination issues and related research of IRS regulations on 403(b) plan terminations	Fees	2.40	0.00	280.00	672.00
11/9/2017	Kathleen Gaye	Email reply from Nicolle Zeman at Smith Downey re: plan termination issues and further research	Fees	0.80	0.00	280.00	224.00
11/13/2017	Kathleen Gaye	Forwarded email from Nicolle Zeman to S. DiMeglio, R. Rosenfeld and A. Dimola (0.2); worked on Form 5500 organizer on Deloitte site (1.2)	Fees	1.40	0.00	280.00	392.00
11/14/2017	Kathleen Gaye	Worked on Form 5500 organizer	Fees	1.80	0.00	280.00	504.00
11/16/2017	Kathleen Gaye	Email to Angelique Romero of TIAA re: plan termination issues	Fees	0.90	0.00	280.00	252.00
11/17/2017	Kathleen Gaye	Worked on Form 5500 organizer	Fees	2.00	0.00	280.00	560.00
11/20/2017	Kathleen Gaye	Worked on Form 5500 organizer (0.8); email to Robert Rosenfeld with question on organizer (0.1); email to Leib Steiger (0.2)	Fees	1.10	0.00	280.00	308.00

Eichen & DiMeglio, P.C.
Information Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
11/27/2017	Kathleen Gaye	Roundtrip from Plainview to Central Islip, met briefly with Robert Rosenfeld outside courtroom (1.1); reviewed draft of proposed order re: interim fee application emailed from Lauren Kiss and emailed our confirmation of the amounts relating to E&D (0.4)	Fees	1.50	0.00	280.00	420.00
12/11/2017	Kathleen Gaye	Submitted Form 5500 organizer (1.0); email to Robert Rosenfeld (0.1); email to Leib Steiger (0.4)	Fees	1.50	0.00	280.00	420.00
12/20/2017	Kathleen Gaye	Preparation of fourth monthly statement of fees and expenses	Fees	2.00	0.00	280.00	560.00
12/21/2017	Kathleen Gaye	Uploaded 2nd copy of termination resolution to Form 5500 organizer pursuant to email from Leib Steiger	Fees	0.50	0.00	280.00	140.00
12/27/2017	Kathleen Gaye	Continue preparation of fourth monthly statement of fees and expenses	Fees	1.00	0.00	280.00	280.00
12/28/2017	Kathleen Gaye	Phone call from Lauren Kiss re: FSA reversion of funds back to employer	Fees	0.30	0.00	280.00	84.00
12/29/2017	Kathleen Gaye	Research answer to Lauren Kiss question and sent guidance via email	Fees	1.50	0.00	280.00	420.00
1/3/2018	Kathleen Gaye	Email exchange with Leib Steiger(0.6) and Anne Dimola (0.8) re: number of participants to report on Form 5500; related research on demographics of active and terminated participants (1.1)	Fees	2.50	0.00	280.00	700.00
1/4/2018	Kathleen Gaye	Email exchange with Leib Steiger re: final participant counts to report on Form 5500; provided supporting documentation	Fees	1.50	0.00	280.00	420.00
1/8/2018	Kathleen Gaye	Email exchange with Anne Dimola re: participants reported on Form 8955-SSA	Fees	0.60	0.00	280.00	168.00

Eichen & DiMeglio, P.C.
Information Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
1/9/2018	Kathleen Gaye	Phone call with Anne Dimola re: participants reported on Form 8955-SSA (0.5); email to Robert Rosenfeld re: TIAA response to plan termination issues (0.5)	Fees	1.00	0.00	280.00	280.00
1/17/2018	Kathleen Gaye	Reviewed supporting documentation provided by Angelique Romero of TIAA including Close Out Package, Amendment to Recordkeeping Agreement, and Certificate of Termination for the plan	Fees	1.50	0.00	280.00	420.00
1/22/2018	Kathleen Gaye	Continue preparation of fourth monthly statement of fees and expenses	Fees	2.50	0.00	280.00	700.00
1/23/2018	Kathleen Gaye	Email to Leib Steiger requesting opportunity to re-review Form 5500 when it is printed on the 2017 form	Fees	0.10	0.00	280.00	28.00
1/24/2018	Kathleen Gaye	Continue preparation of fourth monthly statement of fees and expenses	Fees	3.00	0.00	280.00	840.00
1/26/2018	Sal DiMeglio	Review of overnight mailing consisting of fourth monthly statement of fees and expenses	Fees	1.00	0.00	375.00	375.00
1/30/2018	Kathleen Gaye	Distribution of overnight mailing consisting of fourth monthly statement of fees and expenses	Fees	1.00	0.00	280.00	280.00
Matter Description (Second Line): Assisting with Other Matters Related to the Termination and Wind Down of Dowling 403(b) Plan				<u>46.40</u>			13,305.50
Discount to arrive at agreed upon fees							<u>(6,305.50)</u>
Matter Description (Second Line): Assisting with Other Matters Related to the Termination and Wind Down of Dowling 403(b) Plan							<u>7,000.00</u>

Exhibit C

EICHEN & DIMEGLIO, P.C.

1 Dupont Street, Suite 203
 Plainview, NY 11803
 Telephone: (516) 576-3333
 Facsimile: (516) 576-3342
 Sal DiMeglio, Partner
 Kathleen Gaye, Senior Manager

Accountants to the Debtor and Debtor-in-Possession

**UNITED STATES BANKRUPTCY COURT
 EASTERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**CERTIFICATION OF SAL DIMEGLIO REGARDING THE THIRD INTERIM AND
 FINAL FEE APPLICATION OF EICHEN & DIMEGLIO, P.C., ACCOUNTANTS TO
 THE DEBTOR AND DEBTOR IN POSSESSION, FOR AN ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Sal DiMeglio, hereby certify that:

1. I am an equity partner with the firm Eichen & DiMeglio, P.C. (“E&D”), which serves as accountants to Dowling College, debtor and debtor-in-possession in the above-captioned chapter 11 case (the “Chapter 11 Case”). This Certification is made in support of E&D’s application (the “Application”) for (a) allowance of compensation for professional services rendered to the Debtor and for reimbursement of actual and necessary costs and expenses incurred in connection with E&D’s representation of the Debtor during the period from October 1, 2017 through May 31, 2018 (the “Third Interim Compensation Period”); and (b)

allowance, on a final basis, of compensation for professional services rendered to the Debtor and for reimbursement of actual and necessary costs and expenses incurred in connection with E&D's representation of the Debtor during the period from November 29, 2016 through May 31, 2018 (the "Representation Period"), in compliance with General Order 613, Guidelines for Fees and Disbursements for Professionals in Eastern District of New York Bankruptcy Cases, effective as of June 10, 2013 (the "General Order"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines"), and this Court's Order Pursuant to 11 U.S.C. §§ 105(A) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 117] (the "Interim Compensation Order" and together with the General Order, UST Guidelines and the Large Case Guidelines, the "Guidelines").

2. I certify that:

- a. I have read the Application;
- b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and expenses sought fall within the Guidelines;
- c. The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by E&D and generally accepted by E&D's clients; and
- d. In providing the reimbursable services reflected in the Application, E&D did not make a profit on those services, whether performed by E&D in-house or through a third party.

3. With respect to Section B(2) of the General Order, I certify that E&D has complied with the provisions requiring it to provide to the Debtor, the U.S. Trustee for the

Eastern District of New York, and the Creditors' Committee a statement of E&D's fees and expenses accrued during previous months.

4. With respect to Section B(3) of the General Order, I certify that the Debtor, the U.S. Trustee for the Eastern District of New York and the Creditors' Committee are each being provided with a copy of the Application and this Certification.

Dated: New York, New York
June 22, 2018

EICHEN & DIMEGLIO, P.C.

By: /s/ Sal DiMeglio

Sal DiMeglio
Kathleen Gaye
1 Dupont Street, Suite 203
Plainview, New York 11803
Tel: (516) 576-3333
Fax: (516) 576-3342
Email: sal@eanddcpa.com
kathy@eanddcpa.com

Accountants to the Debtor and Debtor-in-Possession